

**ACCOUNTING EXAMINING BOARD
MINUTES
MADISON, WISCONSIN
March 19, 1999**

PRESENT: Frank Probst, Sharon Hamilton, Roman Jungers, Thomas Kilkenny,
Frederick Franklin, Jim Johnson

EXCUSED: Bobbette Overby

STAFF PRESENT: Alfred Hall, Jan Neitzel, Donald Rittel; Jan Bobholz was present for
portions of the meeting.

GUESTS: LeRoy Schmidt, WI CPA
Arland Stone, WAA
Richard Gause, WSEA

CALL TO ORDER

The meeting was called to order at 9:03 a.m. by Frank Probst. A quorum of six members was present.

AGENDA

MOTION: Sharon Hamilton moved, seconded by Thomas Kilkenny, to approve the agenda as published. Motion carried unanimously.

MINUTES (1/22/99)

MOTION: Jim Johnson moved, seconded by Roman Jungers, to approve the minutes as written. Motion carried unanimously.

ADMINISTRATIVE REPORT

Secretary Cummings' Report

Secretary Marlene Cummings explained the Timelines in the Division of Enforcement complaint Handling Process.

Applications Reviewed

The following applicants for public accounting were issued a credential, pursuant c/o staff delegation. Applicants applied, based on examination, transfer of credit from another state (identified by #) and endorsement of license from another state (identified by *).

FOR REGISTRATION AS A CERTIFIED PUBLIC ACCOUNTANT

APPLICATIONS REVIEWED -Approved 49

ARMSTRONG, MICHELLE L (02/08/99)
ARNDORFER, MICHAEL T (03/17/99))
BAHR, ERIN L (1/22/99)
BAIER, SARA A (02/08/99)
BARTH, DAVID D (02/08/99)
BRASHAW, E JAMES * (02/08/99)
BRAZGEL, SHELLI L (03/17/99)
BRUNNER, KIMBERLY S (02/08/99)
CONNERS, ANNE F (03/17/99)
DEORE, JEANINE K (03/17/99)
DETLAF, KIMBERLY M (03/17/99)
ENDRES, TODD J (1/22/99)
ENGELBERGER, LISA A (02/25/99)
FRITZ, JESSICA L (03/17/99)
HAHM, KEVIN P (02/08/99)
HEATH, BRETT A (02/19/99)
HILGENDORF, JENNIFER A (03/09/99)
HINTZMAN, VALERIE C (1/22/99)
HOOYMAN, JOHN E (1/22/99)
HOTZ, DALE A (1/22/99)
HUMPHREY, MIKE J (03/17/99)
HUWATSCHEK, JOY L (03/17/99)
JOHANKNECHT, DAWN J (02/08/99)
KELLY, RHONDA R(1/22/99)

KOZAK, AMY S (2/24/99)
KREIL, SCOTT A (02/19/99)
KRITZER, BRENDA L# (02/19/99)
LAKE, CHRISTOPHER L* (02/19/99)
MAHER, LARRY F (1/22/99)
MEDLIN, DEBORAH J* (03/17/99)
MEJIA, MARCOS N (1/22/99)
MELKA, ERIC R (1/22/99)
MEYER, ROD A (1/22/99)
MIHM, RANDOLPH *(02/19/99)
MILLER, KENNETH L* (03/17/99)
NUERNBERG, KARIN G (02/19/99)
PAVLIK, CHARLES J (03/17/99)
PEDERSON, BRIAN S (03/17/99)
PYTLESKI, BRYON J (03/18/99)
REW, NATALIE P (02/19/99)
ROCHE, WILLIAM J* (02/19/99)
ROSBOROUGH, CHRISTOPHER E (1/22/99)
ROSS, ROBERT R* (02/22/99)
ROUTHIEAUX, AMANDA L (03/17/99)
STEPHENSON, BRIAN D (1/22/99)
VANDENBERGHE, DANIEL A* (02/08/99)
VILLANI, MARK A# (02/08/99)
WHITE, MARY C (1/22/99)

Bobbett Overby

Alfred Hall stated Bobbett Overby has a temporary reassignment and would like the Board's approval to continue her position on the Board in June 1999.

Regulatory Digest

The Board was informed of the continuing need for articles for future digests.

To Pass Folder

Information was circulated in the To Pass Folder and duly noted.

LEGISLATIVE UPDATE

Nothing to report.

ADMINISTRATIVE RULES

Chapter Accy 3.05,(1)2,Wisconsin Administrative Code allows candidates to sit for the examination who are expected to graduate with a resident major in accounting within 60 days following the examination.

Chapter Accy 7.035(5),Wisconsin Administrative Code, allows candidates who have graduated with a bachelors or higher degree with a major in accounting or reasonable equivalence prior to

January 1, 2001, to sit for the accounting examination without having to satisfy the 150 hour requirement.

A technical error was discussed in sec. accy 3.04 that was not changed.

Chapter Accy 3 handouts were also distributed.

PRACTICE ISSUES

Nothing to report.

EXAMINATION ISSUES

News Release -- PES Signs Contract with AICPA to Conduct Feasibility Study for Computerized Testing

Professional Exam Services will review and make recommendations on the exam.

The exam would consist of two (1) day exams, given by appointments and each portion of the exam would be computer scored separately on a pass/fail basis.

The tests will measure the areas of cognitive learning and memorization.

The Board will discuss the survey regarding PES at the next meeting.

Uniform CPA Exam

The Board discussed the Uniform CPA Exam: The Next Generation: Progress and Process.

The Board was informed that the joint AICPA/NASBA Committee is studying the Uniform CPA Exam.

Issue Paper Related to the Regulatory Role in the Development and Administration of the Uniform CPA Examination

The Board discussed a copy of Carol Sigmann's memo dated 2/2/99 regarding the issue paper.

Analysis of Issues Related to the Ownership of the Uniform CPA Examination

The Board received a copy of the California Board of Accountancy analysis dated 1/26/99.

Glossary of AICPA and NASBA Entities Relative to the Development, Administration, and Grading of the uniform CPA Examination.

The Board received a copy of the glossary.

Uniform CPA Examination Forum Highlights

The Board received a copy of the forum highlights and discussed issues relating to computer designed tests and tests graded on a pass/fail system. The AICPA is the sole exam provider.

The Board received a copy of the November 1998 Wisconsin CPA exam results for each school.

Letter from NASBA and a list of test states on honor roll for November. Noted. Wisconsin was shown as being in the higher percentage of passing scores.

STRATEGIC PLANNING

Discussion of Uniform Accountancy Act

"Substantial Equivalency" under the UAA-Impact Upon Adoption in Wisconsin

The Board received a copy of the Substantial Equivalency Chart and discussed the concept of "substantial equivalency" under the UAA.

Comparison of Uniform Accountancy Act and Wisconsin CPA Requirements

The Board discussed Don Rittel's 3/15/99 memo relating to the comparison of the Uniform Accountancy Act and Wisconsin CPA requirements regarding (1) Non-CPA ownership of firms, (2) Licensure of CPA firms, and (3) Use of the CPA title in non-CPA firms.

Interstate reciprocity will be discussed at the next meeting.

Correction to Recent UAA Mailing.

The Board received corrected documents to replace previous information sent by AICPA and NASBA.

NASBA UAA COMMITTEE

The Board received a copy of the 2/3/99 and 2/18/99 NASBA Qualification Appraisal Services: Review of Substantial Equivalency Under UAA.

UAA Updated

The Board received a copy of the 1/29/99 AICPA UAA update.

NASBA

1999 Administrators Conference - Preparation for Roll Call of States

The Board discussed Carol Sigmann's 2/19/99 letter regarding the 17th Annual Administrator Conference.

The Board determined that the top three issues are: the Uniform Accountancy Act, changes in the examination, and the role of NASBA

State Board Administrators Committee

The Board received a copy of the NASBA State Board Administrator's Committee Mission/Vision Statement and copies of the 10/4/98 and 6/7/98 Committee Meetings.

Communications

The Board received NASBA communications regarding

- (1) Highlights of the 1/22/99 Board of Directors Meeting.
- (2) Summary of the Regional Directors Reports.
- (3) Minutes of the 10/2/98 Board of Directors Meeting.
- (4) Substantial Equivalency Chart.
- (5) Draft of Bylaws Revision.

BOARD MEMBER ACTIVITY

Board Member Candidate Application Review Orientation

Sharon Hamilton presented an application review orientation program and explained criteria on how to review files for licensure.

AICPA

Nothing to report.

MISCELLANEOUS CORRESPONDENCE/INFORMATION

Dennis L. Farr

The Board received a copy of the Court of Appeals Judicial Notice. Noted.

NEW BUSINESS

No new business.

RECESS TO CLOSED SESSION

MOTION: Sharon Hamilton moved, seconded by Roman Jungers, to convene the meeting in Closed Session pursuant to Sections 19.85(1)(a), (b), and (f), Wis. Stats., to consider the licensing or discipline of a person licensed by the Board or the investigation of charges against such a person. Specifically, to discuss the issue of case status reports, case closings, monitoring issues, reinstatement requests, examination issues, deliberations on stipulations that may be signed after printing of the agenda, pending applications, and disciplinary proceedings. Motion carried unanimously by a roll call vote: Roman Jungers-yes; Sharon Hamilton-yes; Jim Johnson-yes; Thomas Kilkenny-yes; Frederick Franklin-yes; Frank Probst- yes.

Open Session recessed at 11:40 a.m.

CLOSED SESSION

The Board received a copy of the Division of Enforcement Case Status Report.

The Board deliberated on pending applications.

RECONVENE IN OPEN SESSION

MOTION: Sharon Hamilton moved, seconded by Roman Jungers, to reconvene the meeting in Open Session at 1:47 a.m. Motion carried unanimously.

VOTING ON ITEMS CONSIDERED OR DELIBERATED UPON IN CLOSED SESSION

CASE CLOSINGS

No cases closed

APPLICATION REVIEW

MOTION: Sharon Hamilton moved, seconded by Roman Jungers, to the approve the following applications reviewed on March 19, 1999. Motion carried unanimously.

FOR REGISTRATION AS A CERTIFIED PUBLIC ACCOUNTANT-Approved 55

Applicants applied based on examination, transfer of credit from another state (identified by #) and endorsement of license from another state (identified by *).

ACKERLUND, CHRISTOPHER J
ADAMS, JASON A
ALLEN, JONATHAN F
BALD, CRAIG R
BELLILE, JEFFREY S
BEST, NICOLE #
BIZUB, DANIEL A
BLAKE, JEFFREY R
BOTTONI, ANNETTE L
BREUNIG, SCOTT R
BUELOW, JEFFREY D *
BUERGER, JON E
BUNCH, LUANN E
BUTTLER, SUSAN C
CANNIFF, COREY L
COLLINS, ERIC L #
CORNETT, PATRICIA A
COUSINEAU, ANGIE A
DARIN, JAY J
FRANZEN, KATHI L
FROHNA, NANCY E

KOPLING, ROSANNA L
KOWIESKI, SUE ELLEN
KOZERSKI, RANDY A
KROHN, MARGARET L
MCLAUGHLIN, ROBERT C
MYERS, ROGER A
PA'ALANI, J MAILE
PARKHILL, KELLY R
PASZEK, ANN M
PETERSON, RAYMOND J, JR
RADISH, JEFFREY P
REEVES, JAMES M
RETTLER, JILL M
ROUTHIEAUX, BRIAN P
SCHMITT, KAREN L
SCHROEDER, ERIC R
SERWATT, HEATHER M
SHEAHAN, PAUL T
SHIMPACH, DIRK T
SIMONSON, MICHAEL P
STROBEL EKBERG, SHERRI A,

GRALL, JASON A
HEMMINGS, THOMAS E
HERWIG, CHARLES A
HEYER, AMY
HOGELAND, BRIAN P
JANZER, MICHAEL P
KISER, TERESA
KLINK, ROMAN A

STRONG, ISELA H #
SVERDLIN, OLGA E
THOMAS, DENNIS R
WILLIAMS, DIANE M
ZUNKER, JEFFREY R

MOTION: Sharon Hamilton moved, seconded by Roman Jungers to issue an intent to deny and request additional information on the following applications.
Motion carried unanimously.

Intent to deny-5

ABITZ, JOLIE E
CELICHOWSKI, STEVEN J
DUROCHER, LAURI I #
MELAMUD, YEVGENIY A*
NOVELL, RICHARD S

MOTION: Sharon Hamilton moved, seconded by Roman Jungers, to deny the following application.

GRAAN, SANDRA ANN

ADJOURNMENT

MOTION: Frank Probst moved, seconded by Thomas Kilkenny, to adjourn the meeting at 1:50 p.m. Motion carried unanimously.

